

Payroll Service Provider Combined Power of Attorney Authorization and Corporate Officer Liability (COL) Certificate for Businesses

Issued under authority of the Revenue Act, P.A. 122 of 1941, as amended. Filing is voluntary.

Complete this form if you wish to appoint someone to represent your business to the State of Michigan on individual income tax withholding matters.

Taxpayer Name	Account No./Federal Employer ID No. (FEIN)
Address (Street or RR#)	
City, State, ZIP	
Contact Person	Telephone Number

Payroll Service Name	
Address (Street or RR#)	
City, State, ZIP	
Contact Person	Telephone Number

Effective _____ (mo/day/yr), the above-named payroll service provider/individual is authorized to represent my business and receive information in reference to all Treasury income tax withholding matters until I notify the Michigan Department of Treasury in writing that this Power of Attorney is revoked.

Taxpayer's Power of Attorney Authorization

Must be signed by an authorized representative of the business. I certify that I have the authority to execute this Power of Attorney.

Signature		Date
Type or Print Name	Title	

Please be aware of corporate officer liability as provided in Michigan Compiled Laws 205.27a(5):

"If a corporation liable for taxes administered under this act fails for any reason to file the required returns or to pay the tax due, any of its officers having control or supervision of, or charged with the responsibility for, making the returns or payments is personally liable for the failure....."

Corporate Officer Certification

Note: This form will not be processed for corporations unless this section is completed.

Signature of Officer Responsible for Reporting and/or Paying Michigan Withholding Taxes		Date
Type or Print Name	Title	

This signature page must be resubmitted when there is a change in the officer responsible for filing and/or paying Michigan withholding taxes.

If you have any questions, please contact the Michigan Department of Treasury at (517) 636-4730.

Return this form to: Michigan Department of Treasury
Registration Section
Lansing, MI 48922

Fax: (517) 636-4520